DO NOT ENTER: /H.P./

PATENT

NS-US055263

/Hau Phan/

05/20/2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Attn: Mail Stop AF

Masanari KOBAYASHI et al. : Patent Art Unit: 3618

Serial No. 10/565,394 : Examiner Hau Van Phan

Filed: January 23, 2006 : Confirmation No. 2050

For: ENGINE EXHAUST SYSTEM FOR : AMENDMENT AFTER A VEHICLE : FINAL REJECTION

AMENDMENT UNDER 37 CFR §1.116

Assistant Commissioner of Patents Washington, DC 20231

Sir:

In response to the February 28, 2008 Office Action, please amend the above-identified patent application as follows:

Amendments to the Claims are reflected in the *Listing of Claims*, which begins on page 2 of this paper. Claims 2-4, 6-8, 10-12, 14-16 and 18-22 are pending, with claims 2, 4, 10, 14 and 19 being the only independent claims.

Remarks/Arguments begin on page 8 of this paper.